



## 2013 SENATE BILL 577

1     **AN ACT** *to renumber and amend* 70.111 (22); and *to create* 70.111 (22) (b) of  
2           the statutes; **relating to:** the property tax exemption for rented personal  
3           property.

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*Analysis by the Legislative Reference Bureau*

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*The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:*

4           **SECTION 1.** 70.111 (22) of the statutes is renumbered 70.111 (22) (a) and  
5           amended to read:

6           70.111 **(22)** (a) Personal Except as provided in par. (b), personal property held  
7           for rental for periods of one month or less to multiple users for their temporary use,  
8           if the property is not rented with an operator, if the owner is not a subsidiary or  
9           affiliate of any other enterprise which is engaged in any business other than personal  
10          property rental, if the owner is classified in group number 735, industry number

**SENATE BILL 577****SECTION 1**

1 7359 of the 1987 standard industrial classification manual published by the U.S.  
2 office of management and budget and if the property is equipment, including  
3 construction equipment but not including automotive and computer-related  
4 equipment, television sets, video recorders and players, cameras, photographic  
5 equipment, audiovisual equipment, photocopying equipment, sound equipment,  
6 public address systems and video tapes; party supplies; appliances; tools; dishes;  
7 silverware; tables; or banquet accessories.

8 **SECTION 2.** 70.111 (22) (b) of the statutes is created to read:

9 70.111 (22) (b) Personal property held primarily for rental for periods of 364  
10 days or less to multiple users for their temporary use, if the property is not rented  
11 with an operator, if the owner is not a subsidiary or affiliate of any other enterprise  
12 which is engaged in any business other than personal property rental, if the owner  
13 is classified under 532412 of the North American Industry Classification System,  
14 2012 edition, published by the U.S. bureau of the census, and if the property is heavy  
15 equipment used for construction, mining, or forestry, including bulldozers,  
16 earthmoving equipment, well-drilling machinery and equipment, or cranes.

17 **SECTION 3. Initial applicability.**

18 (1) This act first applies to the property tax assessments as of January 1, 2014.

19 (END)